

administer and enforce the provisions of this Article. The restrictions, regulations, provisions and penalties contained in this Article are for the protection, health, welfare and safety of the people of this State. It shall also be the policy of the State to tax alcoholic beverages as provided in this Article [.] and to deny to any political sub-division in this State the power or authority, either by public general law or by public local law, to impose any tax on distilled spirits, beer, wine and all other alcoholic beverages on and after July 1, 1955.

126. (Tax on Wines and Liquors.) There shall be levied and collected on all distilled spirits and other alcoholic beverages except beer and wine sold or delivered by a manufacturer or wholesaler to any retail dealer in this State, a tax at the rate of One Dollar and Twenty-five Cents (\$1.25) per gallon, *provided, however, that on and after July 1, 1955, said tax so levied and collected shall be at the rate of One Dollar and Fifty Cents (\$1.50) per gallon and not at the rate of One Dollar and Twenty-five Cents (\$1.25),* and on all wines so sold or delivered a tax at the rate of Twenty Cents (20¢) per gallon, which taxes shall be paid by the manufacturer, wholesaler or dispensary to the Comptroller for the use of the State of Maryland [.] *except as provided by the terms and conditions of Section 126A of this Article,* before any such alcoholic beverages are removed from the place of business or warehouse of the manufacturer or wholesaler, for delivery to any retail dealer, except Classes E or F, in this State, and the payment of such taxes shall be evidenced as hereinafter provided. The taxes imposed by this section shall also apply to such alcoholic beverages as are sold at county liquor stores or dispensaries. The tax at the rate of One Dollar and Twenty-five Cents (\$1.25) per gallon *or at the rate of One Dollar and Fifty Cents (\$1.50) per gallon, as the case may be,* as herein provided shall be applicable to all such alcoholic beverages which do not contain a greater percentage of alcohol than the standard of proof provided in the Internal Revenue Code, USCA, Title 26, Chapter 26, Section 2809, and whenever any such alcoholic beverages shall contain any alcohol in excess of the standard of proof therein provided, the rate of taxation shall be increased proportionately.

SEC. 2. *And be it further enacted,* That two new sections be and they are hereby added to Article 2B of the Annotated Code of Maryland (1951 Edition), title "Alcoholic Beverages", sub-title "Taxation", said new sections to be